

Amendments to the Specification:

Please replace the paragraph beginning at page 11, line 11, with the following amended paragraph:

-- As shown in Fig. 3, by forming a conductive film, for example, a polysilicon film at the entire surface after forming the second gate insulation film 6 of about 100 nm thickness carrying out thermal oxidation at region except the first gate insulation film 4 on said substrate 1 and by patterning the polysilicon film using well-known patterning technique, the first gate electrode 7 ~~insulation 4~~ of 400 nm in thickness is formed so as to span from said first gate insulation film 4 to the second gate insulation film 6.--